GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 - Amendment to Go.Ms.No.588, Revenue(CT-II)Department, dated 12.12.2017 and Go.Ms.No.379, Revenue(CT-II)Department, dated 30.12.2020 – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.554 **Dated:28-07-2022**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. Go.Ms.No.588, Revenue(CT-II)Department, dated 12.12.2017
3. Go.Ms.No.379, Revenue(CT-II)Department, dated 30.12.2020
4. Notification No.04/2022-Central Tax (Rate), dated 13-07-2022 issued by the Government of India Ministry of Finance, Department of Revenue.
5. From the CCST's Lr.No.REV03-12039/122/2022-GST, 22/07/2022

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:28-07-2022.

NOTIFICATION

1. In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government issued in G.O.Ms.No.588, Revenue(CT-II)Department, dated:12.12.2017 and Go.Ms.No.379, Revenue(CT-II)Department, dated 30.12.2020 namely:-

AMENDMENT

In the said notification, -

(A) in the Table, -

(a) in column (3), -

(i) against serial number 6, in clause (a), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" shall be omitted;

(ii) against serial number 7, in the *Explanation*, in clause (a), in sub-clause (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" shall be omitted;

(iii) against serial number 8, in the proviso, in clause (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory" shall be omitted;

Contd.,2

o. serial number 53A and the entries relating thereto shall be omitted;
p. against serial number 54, in column (3), clause (h) shall be omitted;
q. serial number 56 and the entries relating thereto shall be omitted;
r. serial number 73 and the entries relating thereto shall be omitted;
s. against serial number 74, in column (3), in clause (a), the following proviso shall be inserted, namely:-

(3)
"Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.";

t. serial number 75 and the entries relating thereto shall be omitted;
u. against serial number 80, for the entries in column (3), the following shall be substituted:-

(3)
"Services by way of training or coaching in- (a) recreational activities relating to arts or culture, by an individual, or (b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.";

(v) against serial number 82A, in column (3), after the letters, figures and words, "FIFA U-17 Women's World Cup 2020", the brackets and words "[whenever rescheduled]" shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 18th day of July, 2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N GULZAR
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training)
The P.S.to Secretary to Government (CT & Finance)
Sf/Sc.

//FORWARDED BY ORDER//

SECTION OFFICER